

Patent claims:

1. A process for the preparation of equilibration products of organosiloxanes by rearrangement of the siloxane bond, said process comprising reacting at least two organosiloxanes in the presence of a macrocrosslinked cation exchange resin containing sulfonic acid groups at temperature of about 10°C to about 120°C, optionally in the presence of a solvent, and isolating the equilibrated organosiloxanes, wherein the said macrocrosslinked cation exchange resin has a P value $\geq 2.2 \times 10^{-3} \text{ m}^3/\text{kg}$ and A value $\geq 35 \text{ m}^2$ wherein P is the product of the specific surface area and the mean pore diameter of said macrocrosslinked resin and A is the specific surface area of said macrocrosslinked exchange resin.
2. The process as claimed in claim 1, wherein the at least one of the organosiloxanes has at least one Si-H group.
3. The process as claimed in claim 1, wherein the organosiloxanes are low molecular weight organopolysiloxanes.
4. The process as claimed in claim 1, wherein the low molecular weight organopolysiloxanes have between 2 and 200 silicon atoms.
5. The process as claimed in claim 1, wherein the solvent is an aliphatic hydrocarbon.
6. The process as claimed in claim 1, wherein the isolated equilibrated organosiloxane is an organopolysiloxane.
7. The process as claimed in claim 1, wherein the mean pore diameter of the macrocrosslinked cation exchange resin is at least about 65 nm.
8. The process as claimed in claim 1, wherein the temperature is about 35 to about 100°C.

9. The process as claimed in claim 1, wherein the organosiloxanes have viscosity of up to about 10,000 cP.
10. The process as claimed in claim 1, wherein the macrocrosslinked cation exchange resin has specific surface area about 30 to 50 m²/g.
11. The process as claimed in claim 1, wherein the process is carried out continuously.
12. The process according to claim 11, wherein the equilibrated organosiloxanes are isolated by fractional distillation and the fraction having the desired boiling range is separated from the fraction(s) having equilibrated organopolysiloxanes having the undesired boiling range(s) and removed and the fraction(s) having the undesired boiling range(s) are recycled back into the feed of the continuous process.
13. The process as claimed in claim 1, wherein at least one of the organosiloxanes is hexamethyldisiloxane, poly(methyl)hydrogensiloxane or a cyclic siloxane.
14. An equilibrated organopolysiloxane obtainable by the process as claimed in claim 1.
15. The process according to claim 1 wherein the equilibrated organosiloxanes are further reacted with at least one allylpolyethylene in the presence of a platinum metal complex.
16. A method for stabilizing a flexible polyurethane foam which comprises adding the organopolysiloxane foam to a mixture comprising a polyetherpolyol and an isocyanate.